

CERTIFICATE OF ACHIEVEMENT

Michael Morelli

HAS COMPLETED THE REQUIREMENTS, PASSED THE
RECEIVABLES & PAYABLES CERTIFICATION PROGRAM AND IS ACKNOWLEDGED AS AN

Certified Receivables & Payables Solution Consultant

THIS ACHIEVEMENT SIGNIFIES A HIGH LEVEL OF
EXPERTISE AND KNOWLEDGE IN THE RECEIVABLES & PAYABLES FIELD.

GRANTED ON December 6, 2025



A handwritten signature in black ink, appearing to read "Josh Barrett", is written over a horizontal line.

JOSH BARRETT, DIRECTOR
INSTITUTE OF FINANCE AND MANAGEMENT

